

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

DOWLING COLLEGE,  
f/d/b/a DOWLING INSTITUTE,  
f/d/b/a DOWLING COLLEGE ALUMNI  
ASSOCIATION,  
f/d/b/a CECOM,  
a/k/a DOWLING COLLEGE, INC.,

Debtor.

Chapter 11

Case No. 16-75545 (REG)

**THIRTEENTH REPORT BY RSR CONSULTING, LLC AND CHIEF  
RESTRUCTURING OFFICER OF COMPENSATION EARNED AND EXPENSES  
INCURRED FOR THE PERIOD FROM DECEMBER 1, 2017 THROUGH  
DECEMBER 31, 2017**


The following report of compensation earned and expenses incurred provided herein, are being submitted pursuant to the Order [Docket no.106], dated December 16, 2016, authorizing RSR Consulting, LLC ("RSR") (I) to continue to provide the Debtor with a Chief Restructuring Officer and additional personnel; and (II) designating Robert S. Rosenfeld ("Mr. Rosenfeld") as Chief Restructuring Officer ("CRO") to the Debtor effective as of the Petition Date. Please refer to the following exhibits relating to the period December 1, 2017 through December 31, 2017.

**Exhibit A** – Summary of Fees and Expenses

**Exhibit B** – Summary of Services by Project Category

**Exhibit C** – Detailed time entries by Project Category

**Exhibit D** – Detail of Expenses Incurred

By:   
Robert S. Rosenfeld  
January 8, 2018

**Exhibit A**

**Robert S. Rosenfeld, CRO**  
**RSR Consulting, LLC**  
**Dowling College - Case #16-75545 (REG)**  
**Summary of Fees and Expenses**  
**12/1/17 Through 12/31/17**

**Summary of Fees**

<b>Summary by Professional</b>	<b>Responsibility</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
R. Rosenfeld	Chief Restructuring Officer	43.30	\$ 390.00	\$ 16,887.00
N. Bivona	Consultant	103.50	\$ 375.00	38,812.50
R. McLeod	Consultant	7.60	\$ 335.00	2,546.00
I. Hellman	Paraprofessional	5.50	\$ 125.00	687.50
<b>Total</b>		<b>159.90</b>		<b>\$ 58,933.00</b>
<b>Average blended hourly rate</b>				<b>\$ 368.56</b>

**Summary of Expenses**

<b>Accounting-software</b>	<b>\$ 6.00</b>
<b>Total Disbursements</b>	<b>\$ 6.00</b>

RSR Consulting, LLC

Exhibit B

Dowling College - Case #16-75545 (REG)

Summary of Services by Project Category

12/1/17 Through 12/31/17

Category	Billable Time	Billable Amt
Asset Analysis and Recovery	1.0	\$ 375.00
Asset Disposition	11.3	4,263.00
Business Analysis	0.5	187.50
Business Operations	79.8	30,258.00
Cash Monitoring	7.6	2,546.00
Claims Investigation	6.3	2,362.50
Creditor Committee Issues and Information Requests	2.5	937.50
Creditors' Committee-General	2.5	937.50
Dowling-Opp Commercial sales	0.5	187.50
Dowling-Residential Ops	7.4	2,775.00
Dowling-Residential Sales	18.4	7,051.50
Financial Analysis	4.8	1,800.00
Litigation Matters	7.3	1,389.50
Meetings with Creditors and/or Representatives	0.9	337.50
Meetings with Debtor and Representatives	0.6	225.00
Meetings with Lawyers	2.0	765.00
UST Reporting	6.5	2,535.00
<b>Total</b>	<b>159.9</b>	<b>\$ 58,933.00</b>

RSR Consulting, LLC  
Dowling College - Case #16-75545 (REG)  
Detailed Billing Report  
12/1/17 Through 12/31/17

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
<b>Asset Analysis and Recovery</b>					
12/01/2017	Neil Bivona	follow up w/ D. Sciabarrassi re: recall of student AR accounts from SCSCollection agency.	0.20	\$375.00/hr	\$75.00
12/06/2017	Neil Bivona	Review analysis of Nationwide Merchant services account prepared by M. Hablenko.	0.50	\$375.00/hr	\$187.50
12/12/2017	Neil Bivona	Communication w/ M. Hablenko re: student account inquiries received through GCG website.	0.30	\$375.00/hr	\$112.50
<b>Totals For Asset Analysis and Recovery</b>			<b>1.00</b>		<b>\$375.00</b>
<b>Asset Disposition</b>					
12/01/2017	Neil Bivona	Call w/ G. Schwabe (CashforyourBooks) re: planned visit on Dec. 22 for review of special collections for purchase.	0.30	\$375.00/hr	\$112.50
12/05/2017	Neil Bivona	Prepare and circulate bid tracking report template for Oakdale Campus sale.	0.50	\$375.00/hr	\$187.50
12/05/2017	Robert Rosenfeld	Attend call with creditors and brokers relating to status of Brookhaven campus sale.	0.30	\$390.00/hr	\$117.00
12/06/2017	Neil Bivona	Calls w M. Lindenwold and L. Bruns at Farmindeale State college re: potential sale of ATC simulators, process, timing and State agency payment restrictions.	0.60	\$375.00/hr	\$225.00
12/07/2017	Neil Bivona	Correspondence w/ M. Lindenfeld re: form of bid submission for ATC simulators.	0.30	\$375.00/hr	\$112.50
12/11/2017	Neil Bivona	Review broker status report for Brookhaven famous marketing.	0.30	\$375.00/hr	\$112.50
12/12/2017	Robert Rosenfeld	Attend weekly status call for Brookhaven Marketing status.	0.20	\$390.00/hr	\$78.00
12/13/2017	Neil Bivona	Review correspondence & info from M. White re: identification of parcels sold as part of Oakdale campus sale. Prepare correspondence to Sterling Risk re: cancellation of flood insurance effective as of the closing date.	0.50	\$375.00/hr	\$187.50
12/13/2017	Neil Bivona	Begin organizing library special collections for showing on 12/22.	2.00	\$375.00/hr	\$750.00
12/14/2017	Neil Bivona	Review final utilities proration analysis by D. Cook / A/ Stoloff. Prepare correspondence to Mercury / counsel re: request for reimbursement & release of escrowed funds form closing for this purpose.	0.60	\$375.00/hr	\$225.00
12/18/2017	Neil Bivona	Continue sorting / organizing library special collection for viewing on 12/22.	1.20	\$375.00/hr	\$450.00
12/19/2017	Neil Bivona	Review broker weekly status report & attend weekly update call re: Brookhaven marketing process.	0.30	\$375.00/hr	\$112.50
12/19/2017	Robert Rosenfeld	Weekly status call on Brookhaven marketing efforts.	0.20	\$390.00/hr	\$78.00
12/20/2017	Neil Bivona	Work on organizing library special collection boxes for viewing on Friday.	2.00	\$375.00/hr	\$750.00
12/22/2017	Neil Bivona	Meet w/ G. Swidel re: inspection of library special collections for possible purchase.	1.00	\$375.00/hr	\$375.00
12/22/2017	Robert Rosenfeld	Discuss offers with parties and update analysis on remaining properties to sell.	1.00	\$390.00/hr	\$390.00
<b>Totals For Asset Disposition</b>			<b>11.30</b>		<b>\$4,263.00</b>
<b>Business Analysis</b>					

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Dowling College - Case #16-75545 (REG)  
Detailed Billing Report  
12/1/17 Through 12/31/17

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
12/19/2017	Neil Bivona	Review, update & re-circulate DIP budget extension proposal. Re-send breakout of TL C RE tax line item expense to R. Bertucci.	0.50	\$375.00/hr	\$187.50
<b>Totals For Business Analysis</b>			<b>0.50</b>		<b>\$187.50</b>
<b>Business Operations</b>					
12/01/2017	Neil Bivona	Call w/ B. Faustini re: ongoing boiler / circuit breaker issues. Follow up call to Anron re: replacement of blower motor.	0.50	\$375.00/hr	\$187.50
12/01/2017	Neil Bivona	Several calls w/ L. Roberson at UMB re funding request and TL B / TLD (2002) shortfall. Follow up calls w/ R. Rosenfeld & S. southward re: the same and pending disbursements.	1.00	\$375.00/hr	\$375.00
12/01/2017	Neil Bivona	Call w/ ACA, Oppenheimer and UMB re: DIP tracking & IPv4 address sale proceeds. Also discuss current funding shortfall for TL B and TL D(2002) & discuss S/T solution. Draft follow-up e-mail agreement to all parties re: the same.	1.50	\$375.00/hr	\$562.50
12/01/2017	Neil Bivona	Process Account transfers from unrestricted merchant services acct & Oakdale campus sale proceeds reserve account to TL D DIP account. Process DIP account transfers to disbursement account and set up wires for invoice payments.	1.00	\$375.00/hr	\$375.00
12/01/2017	Neil Bivona	Meet w/ D. Impagliazzo re; pending student issues and open items w/ NYSED. Review reply correspondence from J. D'Agati.	0.40	\$375.00/hr	\$150.00
12/01/2017	Neil Bivona	Meet w/ M. Vega re: current status of work projects and plan for next week.	0.30	\$375.00/hr	\$112.50
12/01/2017	Robert Rosenfeld	Work on funding and payment of invoices for week.	1.00	\$390.00/hr	\$390.00
12/04/2017	Neil Bivona	Check fire panel trouble signal in Nat Ctr bldg B. Call Simplex for service. Meet w/ two separate Simplex technicians re: (1) failed backup batteries in main panel and (2) programming duct detector into panel.	1.20	\$375.00/hr	\$450.00
12/04/2017	Neil Bivona	Met With Island Elevator technician re: non-working elevator in Nat Ctr Bldg. B.	0.50	\$375.00/hr	\$187.50
12/04/2017	Neil Bivona	Check and reset boiler breaker in Nt Ctr. Check Bldg A & B for any new leaks, fallen ceiling tiles. Call Anron for follow up on service request to replace blower motor.	1.50	\$375.00/hr	\$562.50
12/04/2017	Neil Bivona	Review and reconcile DIP account transfers and payments to cash balances.	0.50	\$375.00/hr	\$187.50
12/04/2017	Neil Bivona	Prepare correspondence to Iron Mountain re: recall of BOT archive boxes and price quote initial list of old archive boxes to be destroyed.	0.70	\$375.00/hr	\$262.50
12/04/2017	Neil Bivona	Review Simplex contracts for renewal & pricing re: fire system inspections in Nat Ctr and BRV Dorm.	1.20	\$375.00/hr	\$450.00
12/04/2017	Neil Bivona	Review and revise DIP budget extension spreadsheet through May 2018.	1.00	\$375.00/hr	\$375.00
12/04/2017	Neil Bivona	Call w/ B. Faustini re: distributions. Review e-mail agreement and follow up with UMB.	0.50	\$375.00/hr	\$187.50

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**Exhibit C**

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
12/04/2017	Robert Rosenfeld	Work on month end closing of books.	2.50	\$390.00/hr	\$975.00
12/05/2017	Neil Bivona	Review Simplex proposals / quotes for repairs at Nat Ctr Bldg A & B resulting from issues would during sprinkler system inspections. Review prior inspections and discuss w/ D. Cook.	0.80	\$375.00/hr	\$300.00
12/05/2017	Neil Bivona	Call w/ D. Cook re: history on Nat Ctr boiler issues, Racanelli repair status and utilities proration with Mercury.	0.40	\$375.00/hr	\$150.00
12/05/2017	Neil Bivona	Research remote temperature monitor / alarms. Discuss network/wifi compatibility w/ W. Benka.	0.60	\$375.00/hr	\$225.00
12/05/2017	Neil Bivona	Call w/ J. Butler at Iron Mountain re: BOT file box retrieval & pick up of boxes from Hangar to be destroyed.	0.30	\$375.00/hr	\$112.50
12/05/2017	Robert Rosenfeld	Call with S. Southard and H. Kleinberg relating to UCC investigation of Board and Debtor's activities pre petition.	0.30	\$390.00/hr	\$117.00
12/05/2017	Robert Rosenfeld	Work on bank reconciliations for Debtor's accounts and month end closing of books.	2.50	\$390.00/hr	\$975.00
12/06/2017	Neil Bivona	Review correspondence from L. Templeton ay NYSED re: letter addressing NY State regent diplomas for Dowling students and non-conferral of degrees on Dowling transcripts.	0.50	\$375.00/hr	\$187.50
12/06/2017	Robert Rosenfeld	Call with M. Cavallero (ARC Excess) regarding pending discovery requests from UCC.	0.30	\$390.00/hr	\$117.00
12/06/2017	Robert Rosenfeld	Call with S. Southard re: pending discovery request from UCC.	0.30	\$390.00/hr	\$117.00
12/06/2017	Robert Rosenfeld	Monthly closing of books and MOR preparation.	2.00	\$390.00/hr	\$780.00
12/07/2017	Neil Bivona	Meet w/ Anron technician re: ongoing trouble with boiler tripping off and repair/ replacement of boiler blower motor.	1.00	\$375.00/hr	\$375.00
12/07/2017	Neil Bivona	Meet w/ Iron Mountain crew & supervise re: removal of old / non-essential records for destruction in accordance with document retention order.	1.20	\$375.00/hr	\$450.00
12/07/2017	Neil Bivona	Meet w/ A. Dimola & review notice re: Local 434 union termination and possible ERISA claims.	0.50	\$375.00/hr	\$187.50
12/07/2017	Neil Bivona	Calls w/ Simplex to schedule fire extinguisher inspections for all buildings & dorm at Brookhaven campus and fire alarm inspection for Nat Ctr Bldg B.	0.60	\$375.00/hr	\$225.00
12/07/2017	Neil Bivona	Review and update DIP budget extension for weeks 58-78.	1.30	\$375.00/hr	\$487.50
12/08/2017	Neil Bivona	Review and update borrowing availability worksheet & edit to include professional fee holdback line items in TL A, B & D.	1.50	\$375.00/hr	\$562.50
12/08/2017	Neil Bivona	Supervise move of Library special collections from Hangar to heated room in Bldg B.	2.00	\$375.00/hr	\$750.00
12/08/2017	Neil Bivona	Prepare Notice of Borrowing for weeks 55-57 & circulate to DIP lenders.	1.30	\$375.00/hr	\$487.50
12/08/2017	Neil Bivona	Meet w/ Simplex technician re: service to Bldg A as required from sprinkles system inspection.	0.50	\$375.00/hr	\$187.50

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
12/08/2017	Neil Bivona	Review weekly invoices & prepare disbursement detail worksheet. Prepare transfer and disbursement summary reports. Process DIP Account transfers and wire payments for approval.	1.50	\$375.00/hr	\$562.50
12/08/2017	Robert Rosenfeld	Process weekly disbursements and banking transactions.	1.50	\$390.00/hr	\$585.00
12/11/2017	Neil Bivona	Attend to various Nat Ctr facility issues (Simples, 24//7, Iron Mountain, Arrow Security).	1.50	\$375.00/hr	\$562.50
12/11/2017	Neil Bivona	Further review and revisions to DIP budget extension. Discuss the same w/ S. Southard.	2.20	\$375.00/hr	\$825.00
12/11/2017	Robert Rosenfeld	Call with Smith Downey; A. Dimola; and S. Southard regarding questionnaire received from IAM union regarding union withdrawal; subsequent review of form and execution of document.	0.50	\$390.00/hr	\$195.00
12/11/2017	Robert Rosenfeld	Process payments to surveyor for 121 Central Avenue and update accounting.	0.50	\$390.00/hr	\$195.00
12/12/2017	Neil Bivona	Review weekly variance reports and prepare DIP compliance reports for Weeks 48, 49, 50 & 51.	2.30	\$375.00/hr	\$862.50
12/12/2017	Neil Bivona	Meet w/ M> klotz to go over document scanning project re: UCC information request.	0.30	\$375.00/hr	\$112.50
12/12/2017	Neil Bivona	Draft response w/ backup to M. Grochowski re: Notice of Borrowing for weeks 55-57 & draft DIP budget extension for weeks 58-66.	2.20	\$375.00/hr	\$825.00
12/13/2017	Neil Bivona	Review weekly variance reports and prepare DIP compliance reports for Weeks 52, 53, & 54.	2.00	\$375.00/hr	\$750.00
12/13/2017	Neil Bivona	Discussion w/ D. Cook re: Mercury interest in 64 Chateau, 121 Central and 135 Idle Hour.	0.50	\$375.00/hr	\$187.50
12/14/2017	Neil Bivona	Review weekly invoices and prepare disbursement detail worksheet. Prepare transfer and disbursement summary reports. Set up DIP account transfers and wire payments for approval.	2.50	\$375.00/hr	\$937.50
12/14/2017	Neil Bivona	Meet w/ Simplex technicians re: fire alarm system inspection of Athletic building. Call w/ Simplex dispatcher re: confirmation of scope.	1.00	\$375.00/hr	\$375.00
12/14/2017	Neil Bivona	Check and restart Nat Center boiler. Follow up call to Anron re: status of delivery of replacement motor.	0.60	\$375.00/hr	\$225.00
12/14/2017	Robert Rosenfeld	Work on funding and disbursement's for week and update Quickbooks accounting.	1.50	\$390.00/hr	\$585.00
12/15/2017	Robert Rosenfeld	Work on accounting updates in quickbooks; oversight of issues at Brookhaven campus.	3.00	\$390.00/hr	\$1,170.00
12/16/2017	Neil Bivona	Call w/ Simplex and correspondence w/ W. Benka re: failed test signal from BRV Dorm fire panel.	0.50	\$375.00/hr	\$187.50
12/18/2017	Neil Bivona	Review real estate tax bills. Call w/ D. cook re: bills for Chateau Drive Lots 4 & 5. Review Mercury closing documents / title report & Town of Islip Tax map. Call w/ R. Rosenfeld to discuss. Prepare correspondence to S. southward & M. White re: the same.	2.40	\$375.00/hr	\$900.00
12/18/2017	Neil Bivona	Call w/ D. Hegarty re: walk-through of BRV dorm / needed shower / toilet repairs.	0.30	\$375.00/hr	\$112.50

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**Dowling College - Case #16-75545 (REG)**  
**Detailed Billing Report**  
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**Exhibit C**

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
12/18/2017	Neil Bivona	Meet w/ W. Benka re: status of open IT issues.	0.50	\$375.00/hr	\$187.50
12/19/2017	Neil Bivona	Analyze / reconcile Perkins Loan consolidation payments received into Dowling IP Operating Acct & prepare transfers of funds to US Bank Perkins account.	1.00	\$375.00/hr	\$375.00
12/19/2017	Neil Bivona	Call w/ M. white, S. Southward & R. Rosenfeld re: conveyance of Chateau Drive lots 4 & 5 to Mercury.	0.70	\$375.00/hr	\$262.50
12/19/2017	Neil Bivona	Review proposed fire systems inspection contract proposal from Simplex & review exiting contracts. Prepare correspondence to H. Nathanson & F. Rivas at Simplex re; the same.	0.70	\$375.00/hr	\$262.50
12/19/2017	Neil Bivona	Walk through of Nat Ctr Bldgs A, B & C to check on heat, etc. Check BMS HVAC control system re: adjusting heating zone set points.	1.00	\$375.00/hr	\$375.00
12/19/2017	Robert Rosenfeld	Call with S. Southard, M. White, and N. Bivona to discuss property tax assessments related to Oakdale properties.	0.70	\$390.00/hr	\$273.00
12/19/2017	Robert Rosenfeld	Review correspondence and follow up with D&O insurance carrier.	0.40	\$390.00/hr	\$156.00
12/20/2017	Neil Bivona	Review revised contract proposals for 2018 fire inspection services form Simplex for Brookhaven Campus (Nat Ctr, Athletics & Dorm) & compare pricing & terms to 2017 contract.	1.10	\$375.00/hr	\$412.50
12/20/2017	Robert Rosenfeld	Update books in quickbooks and reconcile deposits received to date in connection with mandatory prepayment to lenders.	1.50	\$390.00/hr	\$585.00
12/21/2017	Neil Bivona	Continue review of Iron mountain inventory for document retention or destruction as per records attention order.	1.50	\$375.00/hr	\$562.50
12/21/2017	Neil Bivona	Meet w/ Smart Power and Anron to troubleshoot electrical issues with Nat Ctr boiler / electrical breaker.	1.00	\$375.00/hr	\$375.00
12/21/2017	Robert Rosenfeld	Analyze cash activity from October thru December in connection with mandatory prepayment to lenders.	1.50	\$390.00/hr	\$585.00
12/22/2017	Neil Bivona	Review weekly invoices & prepare disbursement detail worksheet. Prepare disbursement and transfer summary reports. Set up DIP Account transfers and wire payments for approval.	2.40	\$375.00/hr	\$900.00
12/22/2017	Robert Rosenfeld	Process payments and transfers for weekly disbursements and update accounting in quickbooks.	1.50	\$390.00/hr	\$585.00
12/26/2017	Robert Rosenfeld	Process deposits for Debtor for Signature Bank and update accounting in quickbooks.	0.70	\$390.00/hr	\$273.00
12/28/2017	Neil Bivona	Review and update professional fee tracking spreadsheet. Reconcile first interim period holdback payments.	1.00	\$375.00/hr	\$375.00
12/28/2017	Neil Bivona	Upload approved DIP Budget extension into borrowing availability workbook. Prepare schedule to notice of borrowing for weeks 58-60.	2.10	\$375.00/hr	\$787.50
12/28/2017	Neil Bivona	Meet w/ Diane Impagliazzo re: open student records inquiries and communications w/ NYSED.	0.50	\$375.00/hr	\$187.50

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12/1/17 Through 12/31/17

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
<b>Totals For Business Operations</b>			<b>79.80</b>		<b>\$30,258.00</b>
<b>Cash Monitoring</b>					
12/11/2017	Robert McLeod	Prepare DIP budget compliance reports for weeks 48 and 49.	1.30	\$335.00/hr	\$435.50
12/11/2017	Robert McLeod	Prepare DIP budget compliance reports for weeks 50 to 52.	2.10	\$335.00/hr	\$703.50
12/11/2017	Robert McLeod	Prepare DIP budget compliance reports for weeks 53 to 54.	2.30	\$335.00/hr	\$770.50
12/11/2017	Robert McLeod	Review and finalize DIP budget compliance reports and disbursements detail / categorization for weeks 48 to 54; circulate reports amongst RSR team for review and distribution.	1.90	\$335.00/hr	\$636.50
<b>Totals For Cash Monitoring</b>			<b>7.60</b>		<b>\$2,546.00</b>
<b>Claims Investigation</b>					
12/01/2017	Neil Bivona	Follow up correspondence w/ S. Stella re: discrepancies between employee medical claim analysis and DOL proof of claim figures.	0.30	\$375.00/hr	\$112.50
12/05/2017	Neil Bivona	Review employee medical claim analysis pivot tables and raw claim data from Cigna & Healthplex. Call w/ M. Hablenko to discuss differences from DOL proof of claim.	2.00	\$375.00/hr	\$750.00
12/11/2017	Neil Bivona	Search through BOT hardcopy and electronic files for documents responsive to UCC information request.	2.50	\$375.00/hr	\$937.50
12/14/2017	Neil Bivona	Review and upload scanned BOT documents to Box.com account re: UCC information request.	1.00	\$375.00/hr	\$375.00
12/18/2017	Neil Bivona	Call w/ S. Southard & R. Rosenfeld re; recap of hearing/ discussions on WARN Act complaint settlement discussions.	0.50	\$375.00/hr	\$187.50
<b>Totals For Claims Investigation</b>			<b>6.30</b>		<b>\$2,362.50</b>
<b>Creditor Committee Issues and Information Requests</b>					
12/06/2017	Neil Bivona	Review network files for BOT, President, Provost, and various personnel serving in those posts between 2009 and 2016 re: UCC information request. Discuss carrier coverage and Carrier/BOT representation by counsel.	2.00	\$375.00/hr	\$750.00
12/06/2017	Neil Bivona	Meet w/ W. Benka re: search ability / portability of Groupwise e-mail archives and network file structure.	0.50	\$375.00/hr	\$187.50
<b>Totals For Creditor Committee Issues and Information Requests</b>			<b>2.50</b>		<b>\$937.50</b>
<b>Creditors' Committee-General</b>					
12/01/2017	Neil Bivona	Meet w/ W. Benka re: UCC discovery request & status of searchability of electronic files. Review network drive of D. Schiozzi for BOT related information. Review Iron Mountain archive inventory for archived hardcopy files related to BOT / UCC discovery request.	2.50	\$375.00/hr	\$937.50
<b>Totals For Creditors' Committee-General</b>			<b>2.50</b>		<b>\$937.50</b>
<b>Dowling-Opp Commercial sales</b>					
12/11/2017	Neil Bivona	Call w/ D. Cook re: 47 Chateau foundation repairs. Follow-up communications w/ R. Rosenfeld, R. Bertucci & J. Sturchio.	0.50	\$375.00/hr	\$187.50

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12/1/17 Through 12/31/17

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
<b>Totals For Dowling-Opp Commercial sales</b>			<b>0.50</b>		<b>\$187.50</b>
<b>Dowling-Residential Ops</b>					
12/08/2017	Neil Bivona	Review flood insurance invoices for 89 & 121 Central and enclosed explanations of zone/premium review process. Research National Flood Insurance Program website for info on zone review and premium determination. Correspondence w/ R. Bertucci & Sterling Risk re: the same.	1.00	\$375.00/hr	\$375.00
12/13/2017	Neil Bivona	Meet w/ M. Slattery in Oakdale to discuss arrangement for shoveling / salting at remaining residential properties.	0.50	\$375.00/hr	\$187.50
12/14/2017	Neil Bivona	Download real estate tax bills form Town of Islip Assessors website & analyze vs. 1st 1/2 2016/2016 bills. Prepare schedule and correspondence to R. Bertucci & R. Rosenfeld re: the same.	1.50	\$375.00/hr	\$562.50
12/15/2017	Neil Bivona	Calls w J. Sturchio & others re: repair of heat at 89 Central.	0.50	\$375.00/hr	\$187.50
12/18/2017	Neil Bivona	Review correspondence from Sterling risk re: reduced flood insurance premiums on 89 & 121 Central. prepare response and forwarding correspondence to R. Bertucci.	0.50	\$375.00/hr	\$187.50
12/19/2017	Neil Bivona	Follow up w/ M. Slattery / Romanelli Oil re: fill of tank / repair of boiler at 48 Van Bomel.	0.60	\$375.00/hr	\$225.00
12/22/2017	Neil Bivona	Trip to Oakdale to inspect 121 Central electrical meter / panel re: high electric bills. Locate and turn off breakers for path and parking lot lighting. Inspect 121, Central and 123 & 135 Idle Hour - condition and heating ok.	2.30	\$375.00/hr	\$862.50
12/31/2017	Neil Bivona	Several calls with M. Slattery and Romanelli Oil re remaining residential properties oil deliveries.	0.50	\$375.00/hr	\$187.50
<b>Totals For Dowling-Residential Ops</b>			<b>7.40</b>		<b>\$2,775.00</b>
<b>Dowling-Residential Sales</b>					
12/01/2017	Robert Rosenfeld	Review status of house sales with aJ. Sturchio and R. Bertucci and provide responses to both in active negotiations with buyers.	0.80	\$390.00/hr	\$312.00
12/04/2017	Neil Bivona	Follow up on various residential properties issued (surveys, water at 47 Chateau, list price analysis, furniture, etc).	1.00	\$375.00/hr	\$375.00
12/04/2017	Neil Bivona	Review & discuss list price analysis by R. Rosenfeld re: remaining residential properties.	0.50	\$375.00/hr	\$187.50
12/05/2017	Neil Bivona	Review expected residential sale closing schedule and prior year RE Tax bills on remaining properties. Review DIP budget for adequacy. Call w/ R. Bertucci to review 274 Connequot survey & follow up on 64 Chateau survey. Also discussed real estate tax payments due 1/10/18.	1.50	\$375.00/hr	\$562.50

**RSR Consulting, LLC**  
**Dowling College - Case #16-75545 (REG)**  
**Detailed Billing Report**  
**12/1/17 Through 12/31/17**

**Exhibit C**

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
12/06/2017	Neil Bivona	Review of analysis, draft correspondence to UCC and correspondence w/ R. Bertucci and J. Sturchio re: asking prices / potential bulk marketing of remaining residential properties.	0.50	\$375.00/hr	\$187.50
12/06/2017	Robert Rosenfeld	Analyze remaining residential house values; prepare correspondence to UCC and Oppenheimer and address outstanding issues on properties.	1.50	\$390.00/hr	\$585.00
12/07/2017	Robert Rosenfeld	Call with R. Bertucci regarding status of remaining Oakdale properties (.5); call with J. Sturchio regarding follow up on next steps regarding Oakdale properties (.5); review and analyze and follow up with correspondence to Oppenheimer and DE to address remaining properties disposition (1.0)	2.00	\$390.00/hr	\$780.00
12/08/2017	Neil Bivona	Review inspection report page and work estimate for foundation repair at 47 Chateau. Call w/ J. Sturchio re: the same.	0.60	\$375.00/hr	\$225.00
12/11/2017	Neil Bivona	Follow up on surveys for 89 & 121 Central Ave.	0.20	\$375.00/hr	\$75.00
12/11/2017	Robert Rosenfeld	Communications with J. Sturchio regarding status of residential sales; review and execute contracts for sale; and update analysis on residential sales analysis.	1.00	\$390.00/hr	\$390.00
12/12/2017	Robert Rosenfeld	Follow up with status of residential sales with DE and provide responses to emails from brokers.	0.50	\$390.00/hr	\$195.00
12/12/2017	Neil Bivona	Trip to surveyors office to drop off payment and pick up surveys for 89 & 121 Central.	1.00	\$375.00/hr	\$375.00
12/12/2017	Neil Bivona	Trip to Oakdale campus to drop off keys / surveys for J. Sturchio to pick up. Meet w/ D. Cook re: Mercury interest in converted properties.	0.60	\$375.00/hr	\$225.00
12/12/2017	Neil Bivona	Call w/ M. White re: open issues on remaining residential properties.	0.50	\$375.00/hr	\$187.50
12/12/2017	Neil Bivona	Various correspondence w/ J Sturchio re: open issues on residential properties.	0.50	\$375.00/hr	\$187.50
12/13/2017	Neil Bivona	Call w/ J. Sturchio re: review of survey on 274 Connetquot and options for marketing the property.	0.50	\$375.00/hr	\$187.50
12/14/2017	Robert Rosenfeld	Review correspondence and discuss with brokers issues and status related to remaining Oakdale residential properties.	1.50	\$390.00/hr	\$585.00
12/15/2017	Robert Rosenfeld	Discussions with counsel and parties regarding sale of Dowling Oakdale residential properties relating to 64 Chateau and 52 Van Bomel and status of remaining properties.	1.00	\$390.00/hr	\$390.00
12/18/2017	Robert Rosenfeld	Review and execute contract of sale for 52 Van Bomel.	0.50	\$390.00/hr	\$195.00
12/19/2017	Neil Bivona	Review numerous correspondence re: sale process for remaining residential properties.	0.50	\$375.00/hr	\$187.50
12/19/2017	Robert Rosenfeld	Discussions and communications with Mercury regarding interest in purchasing various remaining properties in Oakdale.	0.30	\$390.00/hr	\$117.00
12/19/2017	Robert Rosenfeld	Discussions with J. Sturchio; D. Cook; R. Bertucci relating to negotiations and sales process on remaining Oakdale residential properties.	1.00	\$390.00/hr	\$390.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
12/22/2017	Neil Bivona	Review e-mail from Mercury forwarded by D. Cook re: inquiries on 121 Central Flood insurance history. Research files & call D. cook re: the same.	0.40	\$375.00/hr	\$150.00
<b>Totals For Dowling-Residential Sales</b>			<b>18.40</b>		<b>\$7,051.50</b>
<b>Financial Analysis</b>					
12/12/2017	Neil Bivona	Review correspondence from L. Roberson re: additional DIP repayments & review all prior UMB repayment notices. Review and update DIP Tracking spreadsheet through the end of October. Review timing of payment application between Debtor remittance and UMB application / distribution to DIP lenders & terms of DIP Note. Correspondence w/ counsel re: payment timing.	1.80	\$375.00/hr	\$675.00
12/20/2017	Neil Bivona	Review and reconcile cash accounts & Mandatory prepayments to date.	1.50	\$375.00/hr	\$562.50
12/21/2017	Neil Bivona	Review and reconcile cash accounts & mandatory prepayments.	1.50	\$375.00/hr	\$562.50
<b>Totals For Financial Analysis</b>			<b>4.80</b>		<b>\$1,800.00</b>
<b>Litigation Matters</b>					
12/01/2017	Ilene Hellman	Phone call with Lauren Kiss and Anne Dimola to review payroll of Part Time Employees and determine how 60 day gross was calculated	1.90	\$125.00/hr	\$237.50
12/01/2017	Ilene Hellman	email docs and explanation to Lauren re: Tutors and Adjuncts in Warn Calculation	0.40	\$125.00/hr	\$50.00
12/01/2017	Ilene Hellman	Phone Call with Lauren Kiss re: Tutors and Adjuncts in Warn Calculation	0.20	\$125.00/hr	\$25.00
12/01/2017	Ilene Hellman	Phone call with Lauren Kiss re: Warn Calc and semester start and end dates Spring 2016	0.10	\$125.00/hr	\$12.50
12/04/2017	Ilene Hellman	Research and phone call with Lauren Kiss re WARN settlement	0.70	\$125.00/hr	\$87.50
12/05/2017	Ilene Hellman	Research re WARN settlement	0.20	\$125.00/hr	\$25.00
12/05/2017	Ilene Hellman	Research and phone call with Lauren Kiss re WARN settlement	1.20	\$125.00/hr	\$150.00
12/05/2017	Ilene Hellman	Research and phone call with Lauren Kiss re WARN settlement	0.60	\$125.00/hr	\$75.00
12/05/2017	Ilene Hellman	Research and phone call with Lauren Kiss re WARN settlement	0.20	\$125.00/hr	\$25.00
12/07/2017	Robert Rosenfeld	Meeting with S. Southard to discuss discovery request from UCC.	1.50	\$390.00/hr	\$585.00
12/07/2017	Robert Rosenfeld	Discussion with H. Kleinberg regarding notification process for UCC discovery request to insurance carrier.	0.30	\$390.00/hr	\$117.00
<b>Totals For Litigation Matters</b>			<b>7.30</b>		<b>\$1,389.50</b>
<b>Meetings with Creditors and/or Representatives</b>					
12/19/2017	Neil Bivona	Call w/ R. Bertucci re; DIP budget extension & other updates.	0.30	\$375.00/hr	\$112.50
12/19/2017	Neil Bivona	Call w/ R. Bertucci re: RE taxes & proposed DIP Budget extension. Revise budget for TL C as discussed and re-circulate to all parties.	0.60	\$375.00/hr	\$225.00
<b>Totals For Meetings with Creditors and/or Representatives</b>			<b>0.90</b>		<b>\$337.50</b>

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Dowling College - Case #16-75545 (REG)  
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12/1/17 Through 12/31/17

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
<b>Meetings with Debtor and Representatives</b>					
12/28/2017	Neil Bivona	Call w/ S. Southrd & L. Kiss re: questions / info needs for motion re: release of unrestricted funds & disclosure statement.	0.60	\$375.00/hr	\$225.00
<b>Totals For Meetings with Debtor and Representatives</b>			<b>0.60</b>		<b>\$225.00</b>
<b>Meetings with Lawyers</b>					
12/01/2017	Neil Bivona	Call w/ s. Southard & R. Rosenfeld re: status of WARN Action and UCC discovery request.	1.00	\$375.00/hr	\$375.00
12/01/2017	Robert Rosenfeld	Call with counsel and N. Bivona to discuss status of committee discovery request and stays of WARN complaint.	1.00	\$390.00/hr	\$390.00
<b>Totals For Meetings with Lawyers</b>			<b>2.00</b>		<b>\$765.00</b>
<b>UST Reporting</b>					
12/07/2017	Robert Rosenfeld	Work on MOR for month of November 2017.	1.50	\$390.00/hr	\$585.00
12/08/2017	Robert Rosenfeld	Work on MOR for November and update month end closing.	2.00	\$390.00/hr	\$780.00
12/11/2017	Robert Rosenfeld	Review and make revisions to November 2017 MOR.	1.50	\$390.00/hr	\$585.00
12/16/2017	Robert Rosenfeld	Make revisions to November 2017 MOR and provide to counsel for further review.	1.50	\$390.00/hr	\$585.00
<b>Totals For UST Reporting</b>			<b>6.50</b>		<b>\$2,535.00</b>
<b>Grand Total</b>			<b>159.90</b>		<b>\$58,933.00</b>

RSR Consulting, LLC  
Dowling College - Case #16-75545 (REG)  
Detailed Expense Report  
12/1/17 Through 12/31/17

Exhibit D

Expense Date	User	Description	Cost
<b>Accounting-software</b>			
12/10/2017	Robert Rosenfeld	Right Networks monthly charge: 12/10/17 to 1/9/18	\$6.00
<b>Totals Billable Amounts for Accounting-software</b>			<b>\$6.00</b>
<b>Grand Total</b>			<b>\$6.00</b>